

THE SCHOOL DISTRICT OF PHILADELPHIA

SECTION: 600 Finances

TITLE: Purchases Not
Budgeted

ADOPTED: April 27, 1981

REVISED: December 14,
2017

612 PURCHASES NOT BUDGETED

Purpose

The laws of the state and the interests of the community require fiscal responsibility by the School Reform Commission in the operation of the school district. Appropriate fiscal controls shall be adopted to ensure that public funds are not disbursed in amounts in excess of the appropriations provided to the district.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

Authority

The SRC shall have the power to amend the budget to authorize the transfer of any unencumbered balance or portion thereof from one appropriation to another or from one spending agency to another.[\[5\]](#)

The SRC shall have the power to make additional appropriations or increase existing appropriations to meet emergencies which could not be anticipated when the budget was adopted, the funds therefore to be provided from unexpended balances in existing appropriations, from unappropriated revenues if any, or from temporary loans. Under no circumstances may the SRC increase the aggregate total of budget appropriations unless unappropriated revenues become available in sufficient amount to maintain the budget in balance, in which event the SRC may make additional or increased appropriations.[\[5\]](#)

Guidelines

Under normal conditions, planned purchases that would exceed the amount appropriated may be placed in accordance with SRC policy by the Purchasing Agent, provided a sufficient amount is available in some other budget category for transfer by the SRC to cover the purchase. [\[6\]](#)

In the event of emergency, which exists whenever the time required for the SRC to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes, a purchase order may be authorized by the Chief Finance Officer.

Any expenditures in excess of appropriation made in conformance with this policy shall be reported to the SRC at the next meeting, with a recommendation of funds to be transferred to

cover said purchase.

Legal References:

1. 24 P.S. 2126

2. 24 P.S. 607

3. 24 P.S. 609

4. 24 P.S. 696

5. Philadelphia Home Rule Charter - 12-303 6.

Pol. 611